IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 23RD OCTOBER 2007 / 1ST KARTHIKA 1929

WP(C).No. 31199 of 2007(L)

PETITIONERS:
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1. PREMIER GATES & GRILLS,
TC.21-1115 AATHIRA BUSINESS COMPLEX, N.H.47,
BYE PASS ROAD, NADATHARA, THRISSUR, REPRSENTED BY ITS MANAGER, K.G. MANIKANDAN.

2. K. BALAKRISHNAN,
PROPRIETOR, PRIME CAST, AKM BUILDING,
OPP. AMRAJ TVS SHOWROOM, VADAKKEVILA P.O.,
PALLIMUKKU, KOLLAM.

BY ADV. SRI.R.MURALIDHARAN (AROOR)

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE, COMMERCIAL TAXES,
THRISSUR, PIN-680003.

2. THE ASSISTANT COMMISSIONER,
SPECIAL CIRCLE, COMMERCIAL TAXES, KOLLAM,
PIN-691 013.

3. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, WALAYAR, PIN-678625.

4. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAX CHECK POST, WALAYAR,PIN-678625.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 23/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.
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W.P.(C) NO. 31199 OF 2007 L
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Dated this the 23rd day of October, 2007

J U D G M E N T

By Exhibits P1 and P2, goods belonging to the petitioner have been detained on the allegation that the goods specified vary from what is mentioned in the documents accompanying the vehicle. Petitioner also points out that on an earlier occasion, on similar allegations, other consignments containing identical goods were detained and were released on the petitioner filing its explanation. Exhibits P7, P8 and P9 are referred to in this context.

Having regard to the fact that the petitioner has in response to Exhibits P1 and P2 has already filed its explanation producing documents, I do not see any reason to detain the goods any further, particularly when the petitioner itself is a registered dealer. Therefore, I direct that the respondents shall release the

goods detained as per Exhibits P1 and P2 to the petitioner on their executing a bond without sureties. The adjudication shall continue.

ANTONY DOMINIC, JUDGE.

Rp